

# Washington State Auditor's Office

## Audit Report

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### Walla Walla County Conservation District

Audit Period

January 1, 1995 through December 31, 1997

Report No. 60325

Issue Date  
**July 23, 1999**



Washington \_\_\_\_\_

***State Auditor***

\_\_\_\_\_  
Brian Sonntag

# Audit Summary

## **Walla Walla County Conservation District January 1, 1995 through December 31, 1997**

### ***ABOUT THE AUDIT***

This report contains the results of our independent audit of the Walla Walla County Conservation District for the period January 1, 1995, through December 31, 1997.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also audited the financial statements and evaluated internal controls established by District management. Our work focused on specific areas that have potential for abuse and misuse of public resources.

### ***RESULTS***

District management has established an adequate control environment. The staff are professional, experienced and have sufficient knowledge to fulfill their responsibilities. Management has been responsive to our audit suggestions and responds in a timely manner.

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# Description of the District

## Walla Walla County Conservation District January 1, 1995 through December 31, 1997

### ***ABOUT THE DISTRICT***

The Walla Walla County Conservation District is a governmental subdivision of the state of Washington. Its duties include promoting research into conservation of natural resources, educating the public, and establishing preventative and control measures for the conservation of resources.

### ***ELECTED OFFICIALS***

These members of the Walla Walla County Conservation District served during the audit period:

Board of Supervisors:  
Chairman

Mike Buckley  
Jim Shepherd  
Dale Nelson  
Merrill Camp  
Carole Sveum

### ***ADDRESS***

District

Suite 101  
1501 Business One Circle  
Walla Walla, WA 99362

# Audit Areas Examined

## Walla Walla County Conservation District January 1, 1995 through December 31, 1997

In keeping with general auditing practices, we do not examine every portion of the District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

### **LEGAL COMPLIANCE**

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Open Public Meetings Act
- Expenditures

### **INTERNAL CONTROL**

We evaluated the District's internal controls in the following areas:

- Cash receipts
- Payroll
- Purchases of goods and services

### **FINANCIAL AREAS**

In addition to the financial-related work listed in other categories, we audited the following areas:

- Cash and investments

# Audit Overview

## Walla Walla County Conservation District January 1, 1995 through December 31, 1997

### **AUDIT HISTORY**

We audit the District every three years. Recent District audit reports contained no findings.

District management has been very responsive to audit recommendations. Audit concerns are discussed, addressed and resolved before completion of our audit.

### **CONCLUSIONS**

In the areas examined, we found the Walla Walla County Conservation District complied with state laws and regulations and its own policies and procedures. We also found the District's financial statements were accurate and complete.

We thank the District's personnel for their assistance and cooperation during the audit.

During our audit, we noted the following systems as representative of management's concerted effort to design and implement strong controls that facilitate compliance with laws and regulations.

- The cash receipting system had sufficient controls to ensure accurate reporting and cashier accountability.
- The cash disbursal system had sufficient controls to ensure accurate payment of claims and payroll.

# Independent Auditor's Report on Compliance with State Laws and Regulations

## Walla Walla County Conservation District January 1, 1995 through December 31, 1997

Board of Supervisors  
Walla Walla County Conservation District  
Walla Walla, Washington

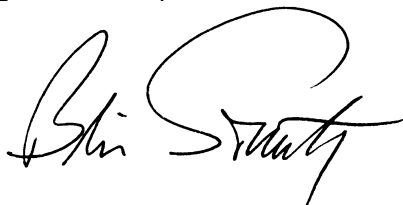
We have audited the financial statements of the Walla Walla County Conservation District, Walla Walla County, Washington, as of and for the years ended December 31, 1997, 1996 and 1995, and have issued our report thereon dated November 16, 1998.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the District complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the District's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the District and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests indicated that, with respect to the items tested, the District complied, in all material respects, with the applicable laws and regulations referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the District had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the Board of Supervisors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

November 16, 1998

# Independent Auditor's Report on Financial Statements

## Walla Walla County Conservation District January 1, 1995 through December 31, 1997

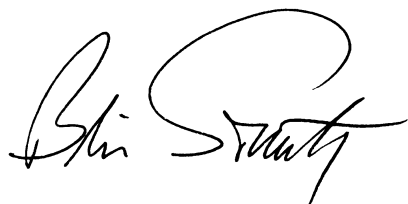
Board of Supervisors  
Walla Walla County Conservation District  
Walla Walla, Washington

We have audited the accompanying statements of Fund Resources and Uses Arising from Cash Transactions of the various funds of the Walla Walla County Conservation District, Walla Walla County, Washington, for the years ended December 31, 1997, 1996 and 1995. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the District prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the recognized revenues and expenditures of the funds of the Walla Walla County Conservation District for the years ended December 31, 1997, 1996 and 1995, on the cash basis of accounting described in Note 1.



**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

November 16, 1998



# Financial Statements

**Walla Walla County Conservation District  
January 1, 1995 through December 31, 1997**

## ***FINANCIAL STATEMENTS***

District Resources and Uses Arising from Cash Transactions – 1997  
District Resources and Uses Arising from Cash Transactions – 1996  
District Resources and Uses Arising from Cash Transactions – 1995  
Notes to Financial Statements – 1997